



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 -  
SEVENTH AMENDMENT (2020) TO THE SAID RULES.

**[G.O.Ms.No.333, Revenue (Commercial Taxes-II), 11<sup>th</sup> November, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, here by makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

**AMENDMENT**

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall come into force with effect from the 01<sup>st</sup> day of April, 2020.
2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

**“TABLE**

<b>Sl. No.</b>	<b>Section under which composition levy is opted</b>	<b>Category of registered persons</b>	<b>Rate of tax</b>
<b>(1)</b>	<b>(1A)</b>	<b>(2)</b>	<b>(3)</b>
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. Of the turnover in the State or union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. Of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.

**RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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